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§20-425.

- (a) If a hotel fails to pay the hotel rental tax as required under this part, the hotel shall pay interest on the unpaid tax from the date on which the hotel is required to pay the tax to the date that the tax is paid.
 - (b) The interest rate for each month or fraction of a month is:
- (1) for Cecil County, Dorchester County, Talbot County, Washington County, and Wicomico County, 1%; and
 - (2) for any other county, 0.5%.

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